



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Kathleen Wuelfing **Phone #:** (406) 842-5285

(Signature)

(Date)

**Chair, Board of Trustees:** Kaycee Gilman

(Signature)

(Date)

**County Superintendant** Pam Birkeland

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
190	Miscellaneous State Grant	STATE		State
214	Title II Part A	FEDERAL	2805361408	84.367
314	Title I, Part A, Improving Basic Programs	FEDERAL	2805363108	84.010A
400	Indirect Costs	LOCAL	Local Grant	
401	Interest	LOCAL		
416	Rural Low Income (Title VI-B-2)	FEDERAL	S358A053966	84.358B
465	ESEA Title I Capital Exp	FEDERAL		84.348A
812	ALDER DAZE	LOCAL	LOCAL GRANT	
813	Scoob Foundation Grant	LOCAL	Local Grant	
814	Turner Grant	LOCAL		
817	FRASER DONATION	LOCAL		
818	Letterman Foundation	LOCAL		

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,694.07	2,695.39		1,824.67
02	Taxes Receivable - Real and Personal (120-149)	477.78			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	17,171.85	2,695.39		1,824.67
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	477.78			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	16,694.07	2,695.39		1,824.67
52	<b>TOTAL FUND BALANCE/EQUITY</b>	16,694.07	2,695.39		1,824.67
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	17,171.85	2,695.39		1,824.67

# Trustees' Financial Summary

FY2015-16

Submit ID: 0536-51003751

28 Madison County

0536 Alder Elem

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		14,386.00	10,074.67	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		14,386.00	10,074.67	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		14,386.00	10,074.67	
52	<b>TOTAL FUND BALANCE/EQUITY</b>		14,386.00	10,074.67	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		14,386.00	10,074.67	

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	802.98	1,562.79		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	802.98	1,562.79		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	802.98	1,562.79		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	802.98	1,562.79		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	802.98	1,562.79		

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**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		28,845.56		
02	Taxes Receivable - Real and Personal (120-149)		37.20		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		28,882.76		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		37.20		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		28,845.56		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		28,845.56		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		28,882.76		



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**FY2015-16**

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**28 Madison County**

**0536 Alder Elem**

## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			7,380.51	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			7,380.51	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			7,380.51	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			7,380.51	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			7,380.51	



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	6,255.53	877.20		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,255.53	877.20		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	6,255.53	877.20		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	6,255.53	877.20		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,255.53	877.20		



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**FY2015-16**

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**28 Madison County**

**0536 Alder Elem**

## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

**FY2015-16**

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**28 Madison County**

**0536 Alder Elem**

## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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**FY2015-16**

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**0536 Alder Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	57,763.55	67,257.93
	1190 Penalties and Interest on Taxes	119.44	69.86
	1510 Interest Earnings	18.25	33.21
	3110 Direct State Aid	59,914.72	58,198.95
	3111 Quality Educator	6,084.00	6,226.00
	3112 At Risk Student	1,088.69	1,034.02
	3113 Indian Education For All	367.20	313.20
	3114 American Indian Achievement Gap	200.00	0.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	1,827.00	2,268.00
	3116 Data For Achievement	270.00	300.00
	3118 Natural Resource Development	426.96	653.38
	3444 State School Block Grant	16,863.69	16,863.69
	3446 SB96 Block Grant Reimbursement	802.14	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>145,745.64</b>	<b>153,218.24</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	72,716.26	72,652.42	
			2XX Personal Services - Employee Benefits	5,214.59	8,143.09	
			3XX Purchased Professional and Technical Services	152.45	3,480.55	
			5XX Other Purchased Services	178.35	682.22	
			6XX Supplies and Materials	1,177.19	1,109.06	
			810 Dues and Fees	0.00	25.00	
		23XX	Support Services - General Administration			
			1XX Personal Services - Salaries	17,819.36	14,781.78	
			2XX Personal Services - Employee Benefits	101.57	88.29	
			3XX Purchased Professional and Technical Services	2,173.50	1,175.00	
			4XX Purchased Property Services	0.00	100.00	
			5XX Other Purchased Services	2,023.56	1,108.68	
			6XX Supplies and Materials	1,988.78	1,572.00	
			810 Dues and Fees	416.00	811.00	
			8XX Other Expenditures	591.20	743.00	
		25XX	Support Services - Business			
			3XX Purchased Professional and Technical Services	0.00	205.00	
			8XX Other Expenditures	60.00	0.00	

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**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	10,077.85	10,538.48
		2XX	Personal Services - Employee Benefits	508.92	743.71
		3XX	Purchased Professional and Technical Services	4,571.70	4,612.56
		4XX	Purchased Property Services	8,340.34	9,211.63
		5XX	Other Purchased Services	7,226.78	4,097.09
		6XX	Supplies and Materials	1,224.43	1,311.01
280	Special Education - Local and State				
	62XX Resources Transferred to Other School Districts or Cooperatives				
	920	Resources Transferred to Other School Districts or Cooperatives		2,630.88	3,265.92
710	School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
	6XX	Supplies and Materials		0.00	28.00
910	Food Services				
	31XX Food Services				
	1XX	Personal Services - Salaries		9,841.47	7,103.27
	2XX	Personal Services - Employee Benefits		694.80	675.95
	5XX	Other Purchased Services		262.50	640.90
	6XX	Supplies and Materials		2,662.85	1,181.03
	810	Dues and Fees		0.00	37.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				152,655.33	150,124.14

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					14,987.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					153,218.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					150,124.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	1,387.20	(4b)	-1,387.20	
					-1,387.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,694.07	(5)





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.81	11.84
	2220 County On-Schedule Trans Reimb	1,575.00	1,408.32
	3210 State On-Schedule Trans Reimb	1,575.00	1,408.32
	3444 State School Block Grant	161.36	161.36
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,315.17</b>	<b>2,989.84</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
	5XX Other Purchased Services			3,150.00	2,739.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>3,150.00</b>	<b>2,739.64</b>

#### Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	2,445.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,989.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,739.64	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,695.39	(5)



# Trustees' Financial Summary

FY2015-16

Submit ID: 0536-51003751

28 Madison County

0536 Alder Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.66	9.49
	1611 National School Lunch Program	1,651.00	2,275.25
	3220 State Food Services Match	0.00	23.92
	4550 Federal Child Nutrition	2,791.30	6,959.36
	4610 School Nutrition Equipment Assistance Grant	0.00	5,000.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,442.96</b>	<b>14,268.02</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	0.00	4,941.25
			2XX Personal Services - Employee Benefits	0.00	218.71
			6XX Supplies and Materials	4,140.57	7,936.46
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>4,140.57</b>	<b>13,096.42</b>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	653.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,268.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,096.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,824.67	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11.87	55.42
	2240 County Retirement Distribution	23,525.03	17,054.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>23,536.90</b>	<b>17,110.05</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	12,009.60	11,801.29	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	2,805.62	2,309.13	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	756.37	879.94	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	1,494.91	1,879.06	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				17,066.50	16,869.42	

Schedule Of Changes Worksheet						Fund Code 14
Beginning Fund Balance						14,145.37 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,110.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,869.42 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						14,386.00 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
<b>214</b>	<b>Title II Part A</b>	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	977.00
<b>314</b>	<b>Title I, Part A, Improving Basic Programs</b>	
	4200 Title I, Part A, Improving Basic Programs	2,905.00
	4940 Schoolwide Program	14,381.00
<b>401</b>	<b>Interest</b>	
	1510 Interest Earnings	54.70
<b>416</b>	<b>Rural Low Income (Title VI-B-2)</b>	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	27,433.80
<b>814</b>	<b>Turner Grant</b>	
	1920 Contributions/Donations from Private Sources	500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>46,251.50</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
<b>214</b>	<b>Title II Part A</b>				
	<b>430</b>	<b>Title II, Part A, Teacher &amp; Principal Training &amp; Recruiting Fund</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			3XX Purchased Professional and Technical Services		977.00
			<b>214 Subtotal</b>		<b>977.00</b>
<b>314</b>	<b>Title I, Part A, Improving Basic Programs</b>				
	<b>420</b>	<b>Title I, Part A, Improving Basic Programs</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		13,806.76
			2XX Personal Services - Employee Benefits		2,404.67
			5XX Other Purchased Services		365.81
			6XX Supplies and Materials		244.97
			<b>314 Subtotal</b>		<b>16,822.21</b>
<b>416</b>	<b>Rural Low Income (Title VI-B-2)</b>				
	<b>412</b>	<b>Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		4,408.79
			2XX Personal Services - Employee Benefits		672.37
			3XX Purchased Professional and Technical Services		321.38
			5XX Other Purchased Services		394.25
			6XX Supplies and Materials		13,613.64
			8XX Other Expenditures		3,715.42



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries		1,709.40
			2XX Personal Services - Employee Benefits		284.49
		<b>26XX Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services		1,638.75
			<b>416 Subtotal</b>		<u>26,758.49</u>
<b>465</b>	<b>ESEA Title I Capital Exp</b>				
	<b>465 Federal Miscellaneous Grants from OPI</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services		600.00
			6XX Supplies and Materials		2,537.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services		1,940.00
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			6XX Supplies and Materials		3,068.98
			<b>465 Subtotal</b>		<u>8,145.98</u>
<b>812</b>	<b>ALDER DAZE</b>				
		<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries		625.00
		<b>810 Community Recreation</b>			
		<b>33XX Community Services</b>			
			6XX Supplies and Materials		582.73
			<b>812 Subtotal</b>		<u>1,207.73</u>
<b>813</b>	<b>Scoob Foundation Grant</b>				
		<b>1XX Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries		6,479.09
			2XX Personal Services - Employee Benefits		675.90
			3XX Purchased Professional and Technical Services		80.00
			6XX Supplies and Materials		207.56
			<b>813 Subtotal</b>		<u>7,442.55</u>
<b>814</b>	<b>Turner Grant</b>				
		<b>810 Community Recreation</b>			
		<b>33XX Community Services</b>			
			5XX Other Purchased Services		450.00
			<b>814 Subtotal</b>		<u>450.00</u>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
817	FRASER DONATION				
	8XX	Community Services Programs			
		33XX	Community Services		
			5XX Other Purchased Services		10.80
			6XX Supplies and Materials		1,289.20
			<b>817 Subtotal</b>		<b>1,300.00</b>
818	Letterman Foundation				
	8XX	Community Services Programs			
		33XX	Community Services		
			6XX Supplies and Materials		149.85
			<b>818 Subtotal</b>		<b>149.85</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>63,253.81</b>

## Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					27,076.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					46,251.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					63,253.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,074.67	(5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
214 Title II Part A	977.00	977.00	0.00
314 Title I, Part A, Improving Basic Programs	17,286.00	16,822.21	463.79
401 Interest	54.70	0.00	54.70
416 Rural Low Income (Title VI-B-2)	27,433.80	26,758.49	675.31
465 ESEA Title I Capital Exp	0.00	8,145.98	-8,145.98
812 ALDER DAZE	0.00	1,207.73	-1,207.73
813 Scoob Foundation Grant	0.00	7,442.55	-7,442.55
814 Turner Grant	500.00	450.00	50.00
817 FRASER DONATION	0.00	1,300.00	-1,300.00
818 Letterman Foundation	0.00	149.85	-149.85
<b>Total</b>	<b>46,251.50</b>	<b>63,253.81</b>	<b>-17,002.31</b>



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		1.51	3.59
	3281 State Technology Aid		137.35	129.96
	3445 State Combined Fund School Block Grant		283.78	283.78
	3447 SB96 Combined Block Grant Reimbursement		53.50	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>476.14</b>	<b>417.33</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		7XX Property and Equipment Acquisition		0.00	109.00
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		149.70	0.00
	910 Food Services				
	31XX Food Services				
		6XX Supplies and Materials		0.00	199.00
		7XX Property and Equipment Acquisition		0.00	479.99
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>149.70</b>	<b>787.99</b>

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						1,173.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						417.33 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						787.99 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						802.98 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.17	15.35
	1900 Other Revenue from Local Sources	1,183.10	1,029.56
	1925 Innovative Education Payment	0.00	0.52
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,188.27</b>	<b>1,045.43</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services	0.00	2,796.95
			5XX Other Purchased Services	0.00	39.97
			6XX Supplies and Materials	0.00	41.74
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	144.90
			4XX Purchased Property Services	0.00	377.96
			5XX Other Purchased Services	0.00	66.68
			6XX Supplies and Materials	0.00	260.11
		27XX	Student Transportation Services		
			5XX Other Purchased Services	0.00	77.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>3,805.31</b>

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					4,322.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,045.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,805.31 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,562.79 (5)





# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,819.99	5,247.53
	1190 Penalties and Interest on Taxes	9.09	5.51
	1510 Interest Earnings	44.76	108.53
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,873.84</b>	<b>5,361.57</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	11,381.11	4,426.23
			6XX	Supplies and Materials	4,173.11	0.00
190	Miscellaneous State Grant					
	190	School Safety Projects				
		4XXX	Facilities Acquisition and Construction Services			
			6XX	Supplies and Materials	1,260.00	1,287.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					16,814.22	5,713.23

Schedule Of Changes Worksheet						Fund Code 61
Beginning Fund Balance						29,197.22 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,361.57 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,713.23 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						28,845.56 (5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	0.00	5,315.22
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>5,315.22</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	0.00	4,824.40
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>4,824.40</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	6,889.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,315.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,824.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,380.51	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	71,031.24	72,321.32
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	5,490.82	6,542.06
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	7,749.34	6,683.58
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	2,268.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	2,268.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	756.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,265.92
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	3,265.92
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### ***Note to District:***

*If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).*

### ***Remember:***

*The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.*

*Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.*

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**

# Trustees' Financial Summary

**FY2015-16**

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,265.92	0.00	0.00	0.00	0.00
<b>Totals</b>			3,265.92	0.00	0.00	0.00	0.00

3,265.92

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Machinery and Equipment	35,088.00	0.00	0.00	0.00	35,088.00
Totals at Historical Cost	35,088.00	0.00	0.00	0.00	35,088.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	35,088.00	0.00	0.00	0.00	35,088.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Operations and Maintenance (26XX)	1,754.00	0.00	0.00
Total Depreciation for FY2016	1,754.00	0.00	0.00

\*\*\* Has comment.



# **Trustees' Financial Summary**

**FY2015-16**

**Submit ID: 0536-51003751**

**28 Madison County**

**0536 Alder Elem**



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0536-51003751

**28 Madison County**

**0536 Alder Elem**

## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	18,684.25	12,256.63	0.00	30,940.88
Net Pension - TRS	100,531.00	0.00	43.00	100,488.00